

Author: Dutton, et al. Analyst: Rachel Coco Bill Number: AB 1073
 Related Bills: None Telephone: 845-4328 Amended Date: January 22, 2004
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Exclusion/Death Gratuity Received By A Survivor Of Deceased Member, Former Member Or Person Entering Service Of The U.S. Armed Forces

- ____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
 ____ TECHNICAL BILL – No program or fiscal changes to existing program.
 ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
 ____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.
☒ MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is PENDING.
 ____ MINOR AMENDMENT – No change in approved position of _____.
 ____ See Comments below
 ____ OTHER – See comments below.

COMMENTS:

This bill would exclude from tax the death gratuity paid to the survivor of a deceased member of the Armed Forces of the United States.

The January 22, 2004, amendments made a technical change in order to correctly identify the federal legislation referred to within the bill as the *Military Family Tax Relief Act of 2003*. In addition, several coauthors were added.

These changes do not impact the department. The remainder of the department's analysis of the bill as amended January 6, 2004, still applies.

Board Position:

____ S ____ NA ____ NP
 ____ SA ____ O ☒ NAR
 ____ N ____ OUA ____ PENDING

Franchise Tax Board Staff

Date

Rachel Coco

1/29/04